as District Registrar, but he is not an itinerant officer. All officials in the Taluk should be amenable to the Amildar's control.

Dewan's reply—(After consulting the Deputy Commissioners present)—The Deputy Commissioners present agree that it is not expedient that the Sub-Registrars should be free from the immediate control of both Deputy Commissioners and Amildars. The Act requires modification, so that Deputy Commissioners being District Registrars may be enabled to delegate their powers when occasion may arise to Assistant Commissioners.

Subject No. 16.
Services of Sub-Registrars' Gumastas.

Summary of discussion.—The services of Gumastas working under Sub-Registrars should be made permanent and declared eligible for pension.

Dewan's reply.—Noted for future consideration.

Subject No. 17.
Scale of Government endowment for topes and chattrams established by private capital (Appendix G. to Land Revenue Rules.)

Summary of discussion.—The present Government endowments prescribed in Appendix G. to the Land Revenue Rules for maintenance of private Chattrams are not liberal enough. The scale is the same as was fixed years ago; times have changed since then, and servants to take care of Chattrams cannot now be had on anything like the scale therein fixed.

Dewan's reply.—(After consulting Mr. Chentsal Rao, C.I.E.) The present rates are very liberal and it is not expedient to raise them. They compare favorably with those of Madras.

Subject No. 18.
Loom Tax & Octroi in Municipalities.

Summary of discussion.—A person owning more than one loom was taxed at Rs. 2 for the first loom and Re. 1 each for the remaining looms both in Municipalities and in rural parts. This is now altered for Municipalities and a uniform rate of Rs. 2 per loom is levied. This presses hard on the weavers. A graduated scale would be preferable. Both Loom and House taxes are levied from the same person. This is illegal. Only one should be levied and as between the two, the House tax may be remitted as it is constant, and the Loom tax retained, as it varies with the number of looms and therefore with the circumstances of the individual who pays the tax. It was argued on the opposite side that it was preferable to abolish the Loom tax altogether as being a tax on a waning industry, and all the more objectionable when (as in the Mysore Municipality) no Octroi is levied on Europe piece goods.

Dewan's reply.—The proper rule would probably be to have Octroi on all piece goods brought into a Municipality for local consumption and to have a Loom tax only on looms within the Municipality, abolishing it on looms outside Municipal limits. The subject demands further consideration.